

**ABSTRACT**

An efficient processing system, such as for transcoding video data. In a multi-processor embodiment, channels of data are assigned to processors to maximize the use of the processor resources. A channel complexity measure is made from a sample of each channel, and an accumulated complexity is maintained for each processor based on the complexity of the channels assigned to it. The channels are assigned to the processors such that the most complex channels are assigned first, and the processor with the least accumulated complexity receives the next channel assignment.

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